

April 6, 2021

To: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

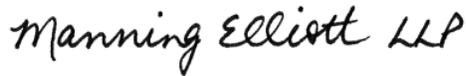
Re: Enduro Metals Corporation (the “Company”)

Notice of Change of Auditor

We have read the Notice of Change of Auditor from the Company (the “Notice”), delivered to us pursuant to Part 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*.

In this regard, we confirm that we are in agreement with the statements with respect to Manning Elliott LLP as set out in the Notice, and for other statements we have no basis to agree or disagree.

Yours truly,

A handwritten signature in black ink that reads 'Manning Elliott LLP'.

MANNING ELLIOTT LLP

CHARTERED PROFESSIONAL ACCOUNTANTS